



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF AMHERST WATER UTILITY

Principal Office: 161 MILL STREET
P.O. BOX 36
AMHERST, WI 54406

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF AMHERST WATER UTILITY

Utility Address: 161 MILL STREET
P.O. BOX 36
AMHERST, WI 54406

When was utility organized? 7/15/1947

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MARCY PETERSON
Title: CLERK - TREASURER

Office Address:

161 MILL STREET
P.O. BOX 36
AMHERST, WI 54406

Telephone: (715) 824 - 5613

Fax Number:

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: JEFFREY COHEN CPA
Title: OWNER

Office Address: COHEN & ASSOCIATES, LLC
P.O. BOX 130
PLOVER, WI 54467

Telephone: (715) 344 - 9400

Fax Number: (715) 344 - 9791

E-mail Address: cohen@coredcs.com

President, chairman, or head of utility commission/board or committee:

Name: MIKE JURIS
Title: CHAIRMAN

Office Address:

161 MILL STREET
P.O. BOX 36
AMHERST, WI 54406

Telephone: (715) 824 - 5613

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: JEFFREY COHEN CPA

Title: OWNER

Office Address: COHEN & ASSOCIATES, LLC
P.O. BOX 130
PLOVER, WI 54467

Telephone: (715) 344 - 9400

Fax Number: (715) 344 - 9791

E-mail Address: cohen@coredcs.com

Date of most recent audit report: 3/24/2000

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: DAVID DOMBROWSKI

Title: SUPERINTENDENT

Office Address:

161 MILL STREET
P.O. BOX 36
AMHERST, WI 54406

Telephone: (715) 824 - 5613

Fax Number:

E-mail Address:

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:

- MS SARAH AMBROSE, MEMBER
- MR MICHAEL JURIS, CHAIRMAN
- MR MYRON KLOSINSKI, MEMBER

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	120,333	117,952	1
Operating Expenses:			
Operation and Maintenance Expense (401)	61,462	53,561	2
Depreciation Expense (403)	29,585	27,960	3
Amortization Expense (404)	0	0	4
Taxes (408)	16,580	17,062	5
Total Operating Expenses	107,627	98,583	
Net Operating Income	12,706	19,369	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	12,706	19,369	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	3,348	3,382	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	3,348	3,382	
Total Income	16,054	22,751	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	16,054	22,751	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	10,425	10,597	13
Amortization of Debt Discount and Expense (428)	55	55	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	1,973	3,295	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	12,453	13,947	
Net Income	3,601	8,804	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	166,374	157,570	19
Balance Transferred from Income (433)	3,601	8,804	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	169,975	166,374	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST	3,348	4
Total (Acct. 419):	3,348	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	120,333	0	0	0	120,333	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	120,333	0	0	0	120,333	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,307,677	1,305,500	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	303,481	276,358	2
Net Utility Plant	1,004,196	1,029,142	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	5,330	3,955	7
Total Other Property and Investments	5,330	3,955	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	107,723	94,920	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	24,523	23,430	11
Other Accounts Receivable (143)	4,199	6,619	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	29,477	29,477	14
Materials and Supplies (150)	12,095	12,070	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	178,017	166,516	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	2,045	2,100	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	33,445	33,445	20
Total Deferred Debits	35,490	35,545	
Total Assets and Other Debits	1,223,033	1,235,158	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	83,519	83,519	21
Appropriated Earned Surplus (215)		0	22
Unappropriated Earned Surplus (216)	169,975	166,374	23
Total Proprietary Capital	253,494	249,893	
LONG-TERM DEBT			
Bonds (221)	201,900	203,700	24
Advances from Municipality (223)	35,260	44,510	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	237,160	248,210	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	12,495	15,442	28
Payables to Municipality (233)	8,848	8,848	29
Customer Deposits (235)			30
Taxes Accrued (236)	14,889	15,202	31
Interest Accrued (237)	4,006	4,439	32
Other Current and Accrued Liabilities (238)	3,108	4,091	33
Total Current and Accrued Liabilities	43,346	48,022	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	689,033	689,033	38
Total Liabilities and Other Credits	1,223,033	1,235,158	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,307,677	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,307,677	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	303,481	0	0	0	9
Total Accumulated Provision	303,481	0	0	0	
Net Utility Plant	1,004,196	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	276,358				276,358	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	29,585				29,585	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	758				758	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	30,343	0	0	0	30,343	13
Debits during year						14
Book cost of plant retired	3,220				3,220	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	3,220	0	0	0	3,220	19
Balance End of Year	303,481	0	0	0	303,481	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.30%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	0 1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	12,095	12,070
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	12,095	12,070

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
BOND ISSUE	55	428	2,045	1
Total			2,045	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	83,519	1
Changes during year (explain):		2
Balance end of year	<u><u>83,519</u></u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
REVENUE BONDS	11/13/1996	11/01/2036	5.13%	201,900	1
Total Bonds (Account 221):				201,900	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
NOTE PAYABLE-G.O. DEBT	10/01/1992	03/15/2006	5.25%	16,500	1
G. O . DEBT	12/08/1992	03/15/2002	5.50%	18,760	2
Total for Account 223				35,260	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	15,202	1
Accruals:		
Charged water department expense	16,524	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>16,524</u>	
Taxes paid during year:		
County, state and local taxes	14,889	6
Social Security taxes	1,793	7
PSC Remainder Assessment	155	8
Other (explain):		
NONE		9
Total payments and other debits	<u>16,837</u>	
Balance end of year	<u><u>14,889</u></u>	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
REVENUE BONDS	1,782	10,425	10,440	1,767	1
Subtotal	1,782	10,425	10,440	1,767	
Advances from Municipality (223)					
NOTES PAYABLE	914	923	1,151	686	2
ADVANCES	1,743	1,050	1,240	1,553	3
Subtotal	2,657	1,973	2,391	2,239	
Other long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	4,439	12,398	12,831	4,006	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	689,033	0	0	0	0	689,033	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):						0	4
Deduct charges (specify):						0	5
Balance End of Year	689,033	0	0	0	0	689,033	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
CASH - RURAL DEVELOPMENT	5,330	3
Total (Acct. 125):	5,330	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	24,523	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	24,523	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	4,199	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	4,199	
Receivables from Municipality (145):		
HYDRANT RENTAL AND MISC	29,477	12
Total (Acct. 145):	29,477	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
CONTAMINATION EXPENSE - 1996	33,445	15
Total (Acct. 183):	33,445	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
DEBT SERVICE	8,848	16
Total (Acct. 233):	8,848	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)		
Add Average:							
Utility Plant in Service	1,306,588	0	0	0	1,306,588	1	
Materials and Supplies	12,082	0	0	0	12,082	2	
Other (specify):						0	3
Less Average:							
Reserve for Depreciation	289,919	0	0	0	289,919	4	
Customer Advances for Construction					0	5	
Contributions in Aid of Construction	689,033	0	0	0	689,033	6	
Other (specify):						0	7
Average Net Rate Base	339,718	0	0	0	339,718		
Net Operating Income	12,706	0	0	0	12,706	8	
Net Operating Income as a percent of Average Net Rate Base	3.74%	N/A	N/A	N/A	3.74%		

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
 2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	83,519	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	168,174	3
Other (Specify):		4
Total Average Proprietary Capital	251,693	
Net Income		
Net Income	3,601	5
Percent Return on Proprietary Capital	1.43%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

June 9, 2000

Ms. Marcy Peterson, Clerk Treasurer
Village of Amherst Water Utility
161 Mill Street
P.O. Box 36
Amherst, WI 54406-0036

1999 Analytical Review DWCCA-160-ELE

Dear Ms. Peterson:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted an amount reported in Account 183, Other Deferred Debits, Balance Sheet End of Year Account Balances schedule described as "contamination expense - 1996." Please provide more detail explaining this amount and indicate the utility's plans for disposing of this amount.
2. During our review, we noted \$1,056 reported in Account 474, Other Water Revenues, described as "bulk water sold." In the future, all water sales should be reported in Accounts 460-464, Water Operating Revenues-Sales of Water schedule, page W-2.
3. During our review, we noted \$697 reported in Account 474, described as "insurance claim." An insurance reimbursement for damaged plant retired is salvage and is more appropriately reported in Account 110, Accumulated Provision for Depreciation. An insurance reimbursement for damaged plant repaired is more appropriately credited to the account originally expensed. If this insurance claim was for damaged plant retired, please adjust your books in 2000 to reclassify salvage to Account 110. If this amount was originally expensed, no further action is necessary; however, please follow the correct procedure in the future. If there is another explanation for this insurance claim, please provide it.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

FINANCIAL SECTION FOOTNOTES

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\160.doc

cc: Mr. Michael Juris, Chairman

Reply received from Jon Trautman, Cohen & Associates, 6/30/00 ele:

1. Authorization applied for (referred to Bruce)
 2. Noted
 3. Noted
-

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	115,795	1
Total Sales of Water	115,795	
Other Operating Revenues		
Forfeited Discounts (470)	502	2
Other Water Revenues (474)	4,036	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	4,538	
Total Operating Revenues	120,333	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	40,855	5
General Operating Expenses (680-690)	20,607	6
Total Operation and Maintenance Expenses	61,462	
Other Operating Expenses		
Depreciation Expense (403)	29,585	7
Amortization Expense (404)		8
Taxes (408)	16,580	9
Total Other Operating Expenses	46,165	
Total Operating Expenses	107,627	
NET OPERATING INCOME	12,706	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	284	13,968	58,708	4
Commercial	69	6,019	20,130	5
Industrial	3	961	2,362	6
Total Metered Sales to General Customers (461)	356	20,948	81,200	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		26,992	8
Other Sales to Public Authorities (464)	21	2,481	7,603	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	378	23,429	115,795	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	26,992	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	26,992	
Forfeited Discounts (470):		
Customer late payment charges	502	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	502	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	730	7
Other (specify):		
INSURANCE CLAIM	697	8
PROCEEDS FROM SALE OF TRUCK	220	9
BULK WATER SOLD	1,056	10
MISCELLANEOUS	1,333	11
Total Other Water Revenues (474)	4,036	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	27,276	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	4,488	3
Chemicals (630)	1,694	4
Supplies and Expenses (640)	5,914	5
Repairs of Water Plant (650)	1,059	6
Transportation Expenses (660)	424	7
Total Plant Operation and Maintenance Expenses	40,855	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	3,149	8
Office Supplies and Expenses (681)	1,486	9
Outside Services Employed (682)	2,468	10
Insurance Expense (684)	2,837	11
Employees Pensions and Benefits (686)	9,946	12
Regulatory Commission Expenses (688)	129	13
Miscellaneous General Expenses (689)	592	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	20,607	
 Total Operation and Maintenance Expenses	61,462	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		14,889	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		257	2
Net property tax equivalent		14,632	
Social Security		1,793	3
PSC Remainder Assessment		155	4
Other (specify): NONE			5
Total tax expense		<u>16,580</u>	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Portage				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.211631				3
County tax rate	mills		5.050925				4
Local tax rate	mills		4.134890				5
School tax rate	mills		9.489265				6
Voc. school tax rate	mills		1.692070				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.578781				10
Less: state credit	mills		1.598117				11
Net tax rate	mills		18.980664				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.134890				14
Combined School Tax Rate	mills		11.181335				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.316225				17
Total Tax Rate	mills		20.578781				18
Ratio of Local and School Tax to Total	dec.		0.744273				19
Total tax net of state credit	mills		18.980664				20
Net Local and School Tax Rate	mills		14.126790				21
Utility Plant, Jan. 1	\$	1,305,500	1,305,500				22
Materials & Supplies	\$	12,095	12,095				23
Subtotal	\$	1,317,595	1,317,595				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,317,595	1,317,595				26
Assessment Ratio	dec.		0.945045				27
Assessed Value	\$	1,245,187	1,245,187				28
Net Local & School Rate	mills		14.126790				29
Tax Equiv. Computed for Current Year	\$	17,590	17,590				30
Tax Equivalent per 1994 PSC Report	\$	20,628					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	14,889					32 33
Tax equiv. for current year (see note 6)	\$	14,889					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	36,923		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	207,431		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	244,354	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	274,000		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	58,616		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	17,382		20
Total Pumping Plant	349,998	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	26,783		23
Total Water Treatment Plant	26,783	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	100		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			36,923	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			207,431	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	244,354	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			274,000	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			58,616	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			17,382	20
Total Pumping Plant	0	0	349,998	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			26,783	23
Total Water Treatment Plant	0	0	26,783	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			100	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	20,848		26
Transmission and Distribution Mains (343)	447,053		27
Fire Mains (344)	0		28
Services (345)	87,546		29
Meters (346)	37,522	1,845	30
Hydrants (348)	51,866		31
Other Transmission and Distribution Plant (349)	518		32
Total Transmission and Distribution Plant	645,453	1,845	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	137	632	35
Computer Equipment (372.1)	5,527	69	36
Transportation Equipment (373)	0		37
Other General Equipment (379)	33,248	2,851	38
Other Tangible Property (390)	0		39
Total General Plant	38,912	3,552	
Total utility plant in service directly assignable	1,305,500	5,397	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,305,500	5,397	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			20,848 26
Transmission and Distribution Mains (343)			447,053 27
Fire Mains (344)			0 28
Services (345)			87,546 29
Meters (346)	1,085		38,282 30
Hydrants (348)			51,866 31
Other Transmission and Distribution Plant (349)			518 32
Total Transmission and Distribution Plant	1,085	0	646,213
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			769 35
Computer Equipment (372.1)			5,596 36
Transportation Equipment (373)			0 37
Other General Equipment (379)	2,135		33,964 38
Other Tangible Property (390)			0 39
Total General Plant	2,135	0	40,329
Total utility plant in service directly assignable	3,220	0	1,307,677
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	3,220	0	1,307,677

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,048	2,048	1
February			1,928	1,928	2
March			2,146	2,146	3
April			2,107	2,107	4
May			2,639	2,639	5
June			2,830	2,830	6
July			2,412	2,412	7
August			2,507	2,507	8
September			3,039	3,039	9
October			2,381	2,381	10
November			2,263	2,263	11
December			2,049	2,049	12
Total for year	0	0	28,349	28,349	
Less: Measured or estimated water used in main flushing and water treatment during year				948	13
Less: Other utility use				246	14
Other utility use explanation:					15
116 - BUBBLER, 130 - EXERCISING VALVES					
Water pumped into distribution system				27,155	16
Less: Water sold				23,429	17
Losses and unaccounted for				3,726	18
Percent unaccounted for to the nearest whole percent (%)				14%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				202	21
Date of maximum: 9/2/1999					22
Cause of maximum:					23
SCHOOL WATERING FOOTBALL FIELD					
Minimum gallons pumped by all methods in any one day during reporting year				43	24
Date of minimum: 2/19/1999					25
Total KWH used for pumping for the year				52,285	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
MUNICIPAL BUILDING -EMERGENC	#1	60	16	590,400	No	1
NELSON PARK	#2	57	16	302,400	Yes	2
378 POND STREET	#3	140	16	792,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #2	WELL #3	1
Location	161 MILL ST.	161 MILL ST.	378 POND ST.	2
Purpose	S	P	P	3
Destination	D	D	D	4
Pump Manufacturer	BERKLEY	JACUZZI	LAYNE	5
Year Installed	1981	1976	1992	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	410	210	550	8
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	G.E.	10
Year Installed	1981	1976	1992	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	25	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	WATER TOWER	WELL #2	WELL #3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET			3
Year constructed	1946			4
Primary material (earthen, steel, concrete, other)	STEEL			5
Elevation difference in feet (See Headnote 3.)	165			6
Total capacity in gallons	60,000			7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	LIQUID	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	Y	13
Is water fluoridated (yes, no)?	N	N	N	14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	20,365	0	0	0	20,365	1
P	D	6.000	2,460	0	0	0	2,460	2
M	D	8.000	8,927	0	0	0	8,927	3
P	D	8.000	5,022	0	0	0	5,022	4
P	D	10.000	1,696	0	0	0	1,696	5
Total Within Municipality			38,470	0	0	0	38,470	
Total Utility			38,470	0	0	0	38,470	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	271	0	0	0	271	44	1
M	1.000	91	0	0	0	91	58	2
M	1.250	1	0	0	0	1		3
M	1.500	4	0	0	0	4		4
M	2.000	7	0	0	0	7	1	5
M	4.000	2	0	0	0	2		6
Total Utility		376	0	0	0	376	103	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (a).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	396	33	18	0	411	25	1
0.750	3	0	0	0	3	0	2
1.000	25	0	0	0	25	1	3
1.500	5	0	0	0	5	0	4
2.000	7	0	0	0	7	0	5
3.000	2	0	0	0	2	0	6
Total:	438	33	18	0	453	26	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	293	53	2	14	0	49	411	1
0.750	0	2	0	0	0	1	3	2
1.000	0	12	1	3	0	9	25	3
1.500	0	0	0	3	0	2	5	4
2.000	0	1	0	0	0	6	7	5
3.000	0	0	0	1	0	1	2	6
Total:	293	68	3	21	0	68	453	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	71				71	2
Total Fire Hydrants	71	0	0	0	71	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	71
Number of distribution system valves end of year:	85
Number of distribution valves operated during year:	79

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

INCREASE IN SUPPLIES AND EXPENSES (640) WAS DUE TO A NORMAL INCREASE IN SUPPLIES PURCHASED IN 1999 WHEN COMPARED WITH 1998.

Property Tax Equivalent (Water) (Page W-07)

MUNICIPALITY AUTHORIZED A LOWER TAX EQUIVALENT DURING THE APPLICATION PROCESS TO INCREASE WATER RATES. NOTIFICATION WAS MAILED JUNE 27, 1995.
